Action Item	21
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PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA COMMISSION DIRECTIVE

ADMINISTE	RATIVE MA	ATTER				DATE	June 06, 2018		
MOTOR CARRIER MATTER					DOCKET NO.	2017-381-A			
UTILITIES	MATTER			✓		ORDER NO.	2018-402		
THIS DI	RECTIV	E SHA	LL S	ERVE A	S THE CO	MMISSION'S	ORDER ON THIS	ISSUE.	
to Report t	he Impaction the Pe	t of the	Tax	Cuts an	d Jobs Act	- Staff Present	<u>r an Order Requiring</u> s for Commission Industry Associatior		
COMMISSION ACTION: Although there was opposition to this Petition, I move to grant the Petition to Intervene in Docket No. 2017-381-A filed on behalf of Building Industry Association of South Carolina. The Petitioner specifies a direct impact as a result of the Tax Act which now considers Contributions in Aid of Construction (CIAC) to be taxable. CIAC results primarily from developers donating infrastructure to a utility. The determination of which entity, the utility or the developer, is responsible for paying the tax on CIAC will have a direct impact on the builders.									
PRESIDING:	Whitfield	•			SESS	SION: <u>Regular</u>	TIME: 2:00 p.m.	_	
BOCKMAN ELAM FLEMING HAMILTON HOWARD RANDALL WHITFIELD	MOTION	YES V V V V	NO	OTHER					

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(SEAL)

RECORDED BY: J. Schmieding